

MICHIGAN DEPARTMENT OF CIVIL SERVICE
JOB SPECIFICATION

AUDITOR

JOB DESCRIPTION

Employees in this job complete and oversee a variety of professional assignments involving the examination and audit of the accounting, financial, and operational records of state agencies, institutions, colleges and universities, local units of government, business firms and corporations, public utilities, service providers, transportation authorities, and individuals.

There are four classifications in this job.

Position Code Title – Auditor-E

Auditor 9

This is the entry level. As a trainee, the employee carries out a range of professional auditing assignments while learning the methods of the work.

Auditor 10

This is the intermediate level. The employee carries out an expanding range of professional auditing assignments in a developing capacity.

Auditor P11

This is the experienced level. The employee performs a full range of professional auditing assignments in a full functioning capacity. Considerable independent judgment is required to carry out assignments that have significant impact on services or programs. Guidelines may be available, but require adaptation or interpretation to determine appropriate courses of action.

Position Code Title – Auditor-A

Auditor 12

This is the advanced level. The employee may function as a lead worker or senior worker. At this level employees are responsible for overseeing the work assignments of other professionals or have regular assignments which have been recognized by Civil Service as having significantly greater complexity than those assigned at the experienced level in the series.

NOTE: Employees generally progress through this series to the experienced-level based on satisfactory performance and possession of the required experience.

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JOB DUTIES

NOTE: The job duties listed are typical examples of the work performed by positions in this job classification. Not all duties assigned to every position are included, nor is it expected that all positions will be assigned every duty.

Audits financial and operational records and data to determine the effectiveness of internal controls and the level of compliance with applicable statutes, rules, procedures, policies, and regulations.

Audits financial, control, operations or other records and data to determine the efficiency, effectiveness, and overall condition of systems.

Determines audit strategies, programs, and procedures for specific audit assignments.

Prepares and maintains manual and computer data base working papers and records.

Appraises the effectiveness of existing internal controls and operations and recommends improvements and alternatives.

Prepares audit reports containing data on records audited, test checks made, conclusions reached, exceptions taken, objections made by audited party, and proposed action.

Reviews audit results and exceptions with audited party, representing attorney, or accountant and explains the findings and basis for exceptions.

Defends audit findings at hearings and may serve as witness at formal proceedings.

May assist in the training of new audit staff.

Conducts correspondence related to the work.

May perform related essential functions appropriate to the class and other non-essential functions as required.

Additional Job Duties

Auditor 12 (Lead Worker)

Oversees the work of professional staff by making and reviewing work assignments, establishing priorities, coordinating activities, and resolving related work problems.

Auditor 12 (Senior Worker)

Performs on a regular basis professional audit assignments, which are recognized by Civil Service as more complex than those assigned at the experienced level.

JOB QUALIFICATIONS

Knowledge, Skills, and Abilities

NOTE: Some knowledge in the area listed is required at the entry level, developing knowledge is necessary at the intermediate level, considerable knowledge is required at the experienced level, and thorough knowledge is required at the advanced level.

Knowledge of generally accepted professional accounting and auditing principles and practices.

Knowledge of the principles, practices, methods, and techniques of governmental accounting and auditing as used by municipality, county, and other local units of government.

Knowledge of business law, corporate finance, banking, administrative operations, and economics.

Knowledge of procedures required to avoid subjecting the state to lawsuits for damages.

Knowledge of the statutes, rules, and regulations applicable to the type of entities audited.

Knowledge of government auditing standards.

Ability to analyze the financial condition of business organizations or individuals by examining tax records, accounting statements, physical property inventories, and methods of operation.

Ability to interpret regulatory laws pertaining to public, private, or individual financial responsibility.

Ability to recognize and assist in correcting errors in accounting practices.

Ability to obtain factual information relative to misrepresentation, improper use of proceeds, and excessive expenses.

Ability to defend audit findings before taxpayers, their representatives, and others.

Ability to input, maintain, and retrieve data from computer systems.

Ability to maintain records and prepare reports and correspondence related to the work.

Ability to communicate effectively with others.

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Ability to maintain favorable public relations.

Additional Knowledge, Skills, and Abilities

Auditor 12 (Lead Worker)

Ability to organize and coordinate the work of others.

Ability to set priorities and assign work to other professionals.

Working Conditions

Some assignments may require considerable travel, including extended periods away from the normal work location.

Physical Requirements

None.

Education

Possession of a bachelor's degree with not less than 24 semester or 36 term credits in accounting.

Experience

Auditor 9

No specific amount or type is required.

Auditor 10

One year of professional experience in auditing accounting, financial and operations records, equivalent to an Auditor in state service.

Auditor P11

Two years of professional experience in auditing accounting, financial and operations records, equivalent to an Auditor in state service, including one year equivalent to an Intermediate level Auditor.

Auditor 12

Three years of professional experience in auditing accounting, financial, and operations records, equivalent to an Auditor in state service, including one year of experience equivalent to an experienced level Auditor.

Alternative Education and Experience

Possession of a certificate in public accounting (CPA) may be substituted for one year of the experienced level experience requirement.

OR

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Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of experience at the experienced level.

Special Requirements, Licenses, and Certifications

Some jobs may require that the employee possess a Certified Public Accountant certification (CPA).

Certain positions may require that only individuals with specific education and experience qualifications be appointed.

NOTE: Equivalent combinations of education and experience that provide the required knowledge, skills, and abilities will be evaluated on an individual basis.

JOB CODE, POSITION TITLES AND CODES, AND COMPENSATION INFORMATION

Job Code
AUDITOR

Job Code Description
Auditor

Position Title

Position Code

Pay Schedule

Auditor-E

AUDITORE

NERE-172

Auditor -E-PP

AUDITORE

NERE-091P

Auditor-A

AUDITORA

NERE-091P

Auditor-A-PP

AUDITORA

NERE-092P